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OCT 25 2007

Docket No.: JCLA14659

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

First Inventor : TETSUO SANTO)
Application No. : 10/511,017)
Filed : June 27, 2005)
For : LOTION FOR THERAPY OF DERMATITIS)
Art Unit : 1655)
Examiner : DAVIS, DEBORAH A.)

No fee is believed to be due in connection with the filing of this paper. However, the Commissioner is authorized to charge any fees that may be required to Account No. 50-0710 (Order No. JCLA14659).

RESPONSE TO RESTRICTION REQUIREMENT

Commissioner for Patents
P.O. Box 1450
Alexandria, VA. 22313-1450

Dear Sir:

In response to the Restriction Requirement mailed on September 25, 2007 regarding the above-identified application, please enter the following amendments and consider the following remarks.